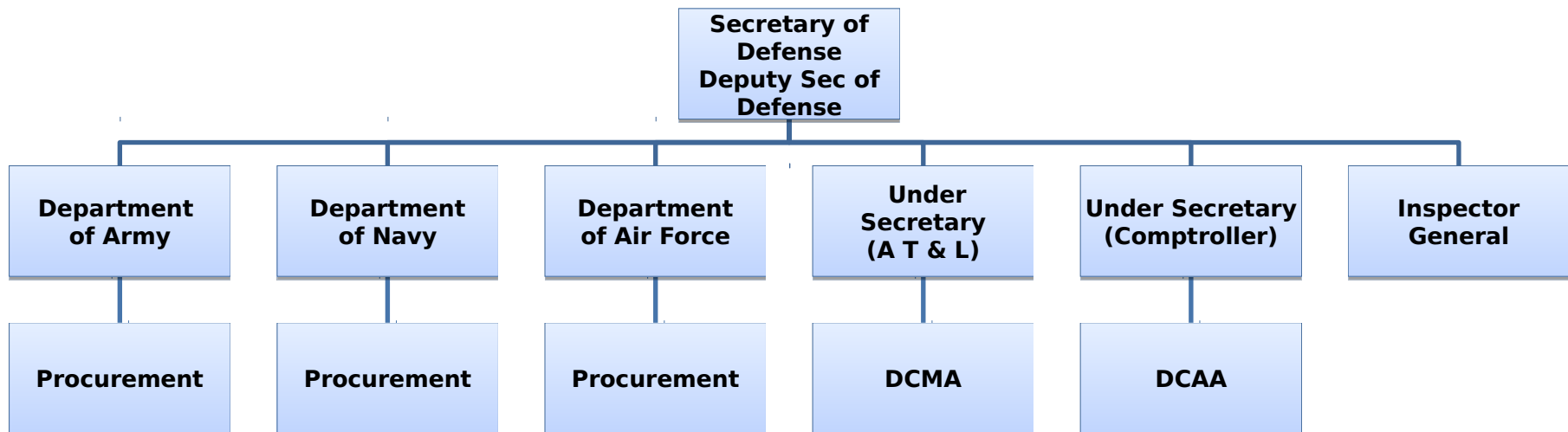




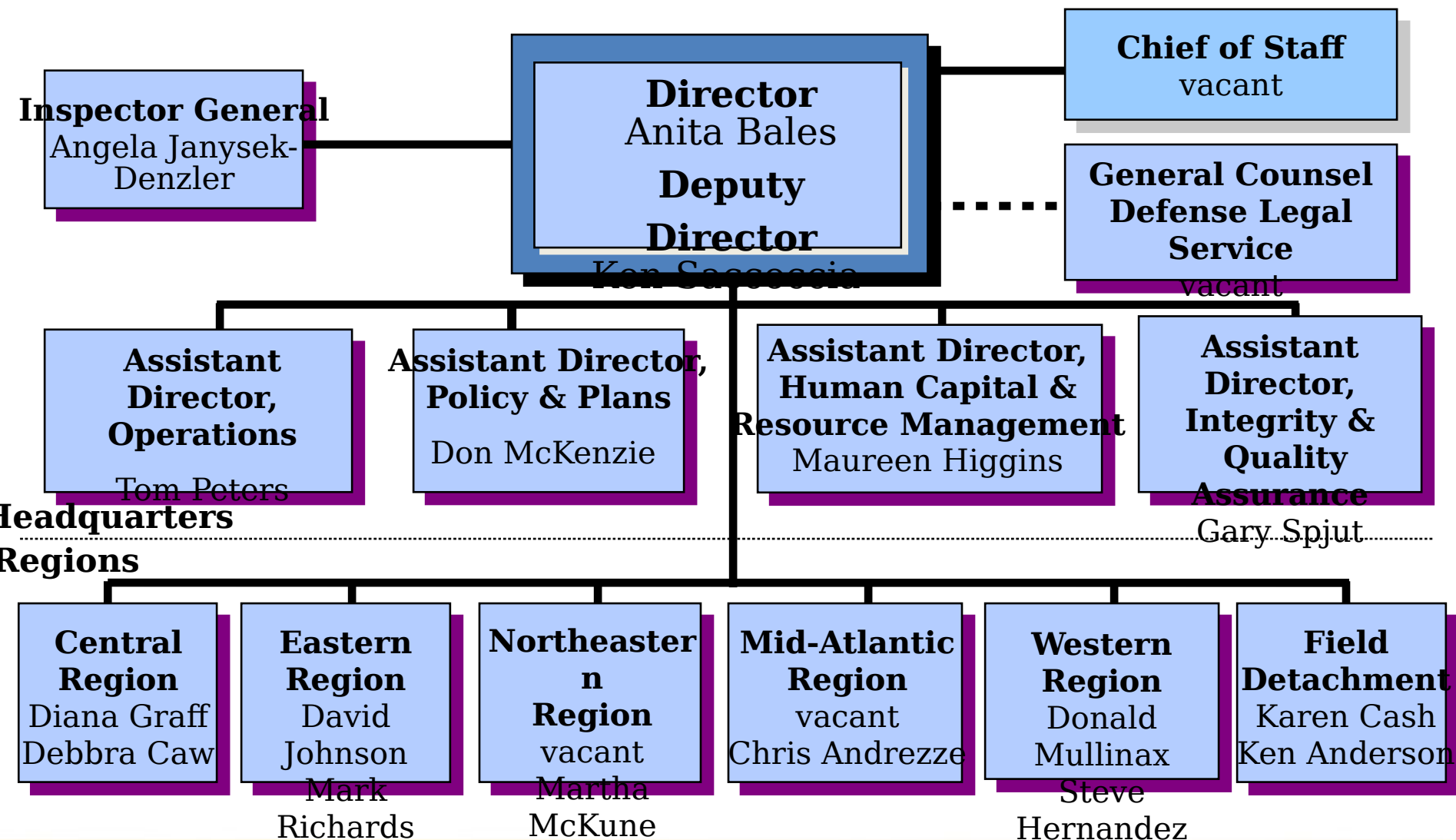
Introduction and DCAA Overview

The views expressed in this presentation are DCAA's views and not necessarily the views of other DoD organizations

Department of Defense (DoD) Organization



DCAA Organization



Defense Contract Audit Agency

- Approximately 5,000 employees located at over 300 offices throughout the United States and overseas
- Responsibilities and Duties:
 - Perform all needed contract audits for DoD
 - Provide accounting and financial advisory services to DoD (and civilian agencies when requested) acquisition and contract administration components during all contract phases:
 - Preaward
 - Contract execution
 - Settlement (contract closing)

DCAA Audits Through Various Phases of a Contract

Preaward

Accounting System

Estimating System

Proposal Review

- Labor Rates

- Indirect Rates

- Materials

- ODCs

Throughout Contract Life

Annual Incurred Cost Reviews

Real Time Labor

Provisional Billing Rates

Progress Payments

Vouchers

Accounting System

Contract Completed

Contract Closing

Available Presentations

- Accounting System Requirements
- Contract Briefs
- Incurred Cost Submissions
- Monitoring Subcontracts
- Proposal Adequacy
- Provisional Billing Rates
- Public Vouchers
- Real-time Labor Evaluations

DCAA Internet Resources

www.dcaa.mil

- Audit Process Overview – Information for Contractors Manual
- DCAA Preaward Accounting System Checklist
- DoD Contract Proposal Adequacy Checklist
- DoD Forward Pricing Rate Adequacy Checklist
- DCAA Incurred Cost Adequacy Checklist
- Incurred Cost Electronically (ICE) Model
- Links to Acquisition Regulations
- Small Business Seminar Slides



DEFENSE CONTRACT AUDIT AGENCY

CAREERS



ABOUT DCAA

GUIDANCE

CHECKLISTS AND TOOLS

LOCATOR

CONTACT US



DCAA reviewed \$9B for DoD to acquire 580 UH-60 Black Hawks

[Request An Audit](#)

[Audit Process Overview – Information For Contractors](#)

[Directory Of Audit Programs](#)

[CAM – Contract Audit Manual](#)

[MRDs – Audit Guidance Memos](#)

[CAS – Cost Accounting Standards](#)

[FAR – Federal Acquisition Regulation](#)

[FAR Cost Principles Guide](#)

[DFARS – Defense Federal Acquisition Regulation Supplement](#)

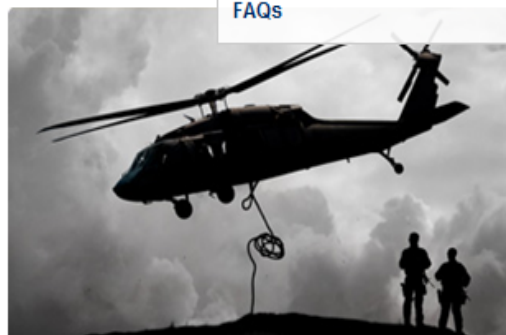
[GAGAS/Yellow Book – Generally Accepted Government Auditing Standards](#)

[FAQs](#)



ABOUT DCAA ▶

Learn about DCAA's mission, services, and value to the warfighter and taxpayer with the Strategic Plan, Year in Review, and Report to Congress. Get



GUIDANCE ▶

Access current DCAA, DoD, and federal acquisition regulations and requirements for government contracting and auditing, including CAM, CAS, FAR,



CHECKLISTS & TOOLS ▶

Prepare for a DCAA Preaward Accounting System, Contract Pricing Proposal, Forward Pricing Rate Proposal, and Incurred Cost audits using DCAA



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Preaward Accounting System Adequacy Checklist

Contract Pricing Proposal Adequacy Checklist

Forward Pricing Rate Proposal Adequacy Checklist

Incurred Cost Submission Adequacy Checklist

Cost Of Money Rates

ICE (Incurred Cost Electronically) Model

EZ-Quant Applications



DCAA assisted the Army and Marine Corps in reducing the unit price for nearly 12,000 Humvees



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ABOUT DCAA ▶

Learn about DCAA's mission, services, and value to the warfighter and taxpayer with the Strategic Plan, Year in Review, and Report to Congress. Get information on career opportunities. Find out how to request an audit.



GUIDANCE ▶

Access current DCAA, DoD, and federal acquisition regulations and requirements for government contracting and auditing, including CAM, CAS, FAR, DFARS, GAGAS and other guidance. Find answers to Frequently Asked Question.

[Help for Small Business](#)



CHECKLISTS & TOOLS ▶

Prepare for a DCAA Preaward Accounting System, Contract Pricing Proposal, Forward Pricing Rate Proposal, and Incurred Cost audits using DCAA checklists. Access ICE Model and EZ-Quant applications.



AUDIT PROCESS OVERVIEW

Useful information to assist contractors understand DCAA audit processes

Information for Contractors

A helpful guide that provides an overview of the types of audits DCAA conducts, links to checklists, and what you can expect in a DCAA audit.

- [Information for Contractors](#)

Help for Small Business Contractors

DCAA Small Business Focal Point (571) 448-2008

DCAA-OAL-SmallBusinessFocalPoint@dcaa.mil

In addition to the [Information for Contractors](#) guide, DCAA offers targeted information to assist with audit issues that relate to small businesses. Access presentations below for help on specific topics important for smaller contractors:

- [Accounting System Requirements](#)
- [Contract Briefs](#)
- [Incurred Cost Submissions](#)
- [Monitoring Subcontracts](#)
- [Proposal Adequacy](#)
- [Provisional Billing Rates](#)
- [Public Vouchers](#)
- [Real-time Labor Evaluations](#)